

EXHIBIT B

Redline

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re

BIG LOTS, INC., et al.,¹

Debtors.

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

**ORDER SUSTAINING DEBTORS' SECOND OMNIBUS OBJECTION
(SUBSTANTIVE) TO REDUCED AMOUNT TAX CLAIMS PURSUANT TO 11 U.S.C.
§§ 502 AND 505, FED. R. BANKR. P. 3007 AND DEL. L.R. 3007-1**

Upon the objection (the “Objection”)² of the Debtors, pursuant to 11 U.S.C. §§ 502 and 505, Bankruptcy Rule 3007, and Local Rule 3007-1, seeking to disallow and expunge, reduce, or reclassify the claims identified on Schedules 1 attached hereto; and upon the Lammert Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and that this Court may enter a final order consistent with Article III of the United States Constitution; and due and sufficient notice of the Objection having been given under the circumstances; and it appearing that no other or further notice need be provided under the circumstances; and it appearing that the relief requested by

¹ The debtors and debtors in possession in these Chapter 11 Cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors' corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

² Capitalized terms used but not defined herein are defined in the Objection.

this Objection is in the best interests of the creditors and other parties in interest in this case; and after due deliberation and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Objection is SUSTAINED as set forth herein.
2. The Disputed Claims identified on Schedule 1 are hereby disallowed and expunged in full, reduced, or reclassified (as applicable).
3. Kroll is authorized and directed to disallow and expunge, reduce, or reclassify (as applicable) the claims listed on Schedule 1 as reflected therein on the official claims register pursuant to this Order and to make other changes to the official claims register as necessary to reflect the terms of this Order.
4. This Order shall be deemed a separate Order with respect to each of the claims identified on Schedule 1. Any stay of this Order pending appeal by any claimants whose claims are subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability or finality of this Order with respect to the other contested matters listed in the Objection or this Order.

~~5. Nothing contained in the Objection or this Order is intended to be or shall be construed as (a) an admission as to the validity of any claim against the Debtors or their estates, (b) waiver of rights to dispute the amount of, basis for, or validity of any claim, (c) a waiver of rights under the Bankruptcy Code or any applicable non-bankruptcy law, (d) an agreement or obligation to pay any claims, or (e) a waiver of any claims or causes of action which may exist against any creditor or interest holder.~~

~~6. Nothing in the Objection or this Order shall be construed as an allowance of any claim.~~

~~7. The Debtors' rights to amend, modify, or supplement the Objection, to file additional objections to the claims listed in the Objection or any other claims (filed or not) which have been or may be asserted against the Debtors or their estates, and to seek further reduction of any claim, are preserved. Additionally, should the grounds of an objection stated in the Objection be dismissed, the Debtors' right to object on other stated grounds or any other grounds that the Debtors discover during the pendency of this case are preserved.~~

5. ~~8.~~ The Debtors, Kroll, and the Clerk of this Court are authorized to take all actions necessary and appropriate to give effect to this Order.

6. ~~9.~~ The Court shall retain jurisdiction with respect to all matters arising from or related to the interpretation or implementation of this Order.

Schedule 1**Reduced Amounts**

	<i>CLAIMANT</i>	<i>CLAIM NO.</i>	<i>DEBTOR NAME</i>	<i>2024 PORTION OF TOTAL CLAIM AMOUNT</i>	<i>REVISED 2024 CLAIM AMOUNT</i>
1.-	Hidalgo County	6868	Big Lots Stores - PNS, LLC	\$ 32,684.52	\$ 15,105.63
2.-	Hood CAD	6441	Big Lots Stores - PNS, LLC	\$ 5,952.79	\$ 3,038.23
3.-	Houston ISD	1902	Big Lots Stores - PNS, LLC	\$ 3,649.00	\$ 1,680.93
4.-	Houston ISD	1915	Big Lots, Inc.	\$ 4,259.93	\$ 1,977.54
5.-	Hunt County, et al.	3823	Big Lots, Inc.	\$ 4,844.67	\$ 1,965.60
6.-	Irving ISD	6442	Big Lots Stores - PNS, LLC	\$ 5,630.42	\$ 2,575.67
7.-	Jefferson County	2053	Big Lots Stores - PNS, LLC	\$ 16,130.48	\$ 7,079.34
8.-	Jefferson County	2099	Big Lots, Inc.	\$ 12,704.06	\$ 5,532.51
9.-	Johnson County	935	Big Lots Stores - PNS, LLC	\$ 5,007.99	\$ 1,896.66
10.-	Kerr County	6859	Big Lots Stores, LLC	\$ 4,783.71	\$ 2,513.47
11.-	Kerrville Independent School District	1673	Big Lots Stores, LLC	\$ 4,820.00	\$ 2,126.06
12.-	Klein Independent School District	3450	Big Lots Stores - PNS, LLC	\$ 4,251.81	\$ 1,992.42
13.-	Lamar CAD	6551	Big Lots Stores - PNS, LLC	\$ 11,257.81	\$ 5,475.05
14.-	Lewisville ISD	6432	Big Lots Stores - PNS, LLC	\$ 6,392.51	\$ 3,247.08
15.-	Lone Star College System	2100	Big Lots, Inc.	\$ 1,151.28	\$ 515.84
16.-	Lone Star College System	2102	Big Lots Stores - PNS, LLC	\$ 1,032.49	\$ 444.44
<u>1.</u> 17.-	Lubbock Central Appraisal District	3342	Big Lots Stores - PNS, LLC	\$ 10,013.99	\$ 5,015.34 <u>45,452.00</u>
<u>2.</u> 18.-	Lubbock Central Appraisal District	3367	Big Lots, Inc.	\$ 7,652.73	\$ 3,896.66 <u>4,348.65</u>
19.-	MeAllen City	6862	Big Lots Stores - PNS, LLC	\$ 3,478.93	\$ 1,581.82

20.	McLennan County	3551	Big Lots Stores - PNS, LLC	\$ 2,094.04	\$ 1,090.42
21.	Midland County	3364	Big Lots, Inc.	\$ 552.46	\$ 292.78
22.	Montgomery County	1906	Big Lots, Inc.	\$ 28,839.43	\$ 13,966.02
23.	Nacogdoches County CAD, et al.	3824	Big Lots, Inc.	\$ 13,762.12	\$ 7,112.95
24.	Nueces County	6861	Big Lots Stores - PNS, LLC	\$ 41,037.80	\$ 19,488.43
25.	Orange County	6719	Big Lots Stores, LLC	\$ 11,236.63	\$ 5,852.53
<u>3.</u> 26.	Parker CAD	6443	Big Lots Stores - PNS, LLC	\$ 9,550.40	\$ 5,120.40 5,354.60
27.	Plano Independent School District	931	Big Lots Stores - PNS, LLC	\$ 7,223.71	\$ 2,814.21
28.	Reid Road Municipal Utility District #1	3484	Big Lots Stores - PNS, LLC	\$ 1,822.84	\$ 864.60
29.	Richardson Independent School District	942	Big Lots Stores - PNS, LLC	\$ 5,993.27	\$ 2,691.17
30.	Rockwall CAD	6444	Big Lots Stores - PNS, LLC	\$ 10,820.86	\$ 5,569.25
31.	San Patricio County	6741/6869	Big Lots Stores - PNS, LLC	\$ 18,484.24	\$ 8,880.48
32.	Smith County	6425	Big Lots Stores - PNS, LLC	\$ 7,516.43	\$ 3,689.75
33.	Stephenville ISD	6445	Big Lots Stores - PNS, LLC	\$ 3,824.60	\$ 1,796.70
34.	Tarrant County	6446	Big Lots Stores - PNS, LLC	\$ 117,376.37	\$ 59,490.59
35.	Taxing Districts Collected by Potter County	2537	Big Lots, Inc.	\$ 8,351.65	\$ 4,104.98
36.	Taxing Districts Collected by Randall County	2534	Big Lots, Inc.	\$ 8,145.07	\$ 3,998.45
37.	Titus County Appraisal District, et al.	3828	Big Lots Stores - PNS, LLC	\$ 10,064.03	\$ 5,042.02
38.	Tom Green CAD	6447	Big Lots Stores - PNS, LLC	\$ 9,032.00	\$ 4,292.02
39.	Tomball Independent School District	3442	Big Lots Stores - PNS, LLC	\$ 4,905.91	\$ 2,391.13
<u>4.</u> 40.	Travis County	3670	Big Lots, Inc.	\$ 30,360.17	\$ 14,448.54
41.	Tyler Independent School District	3690	Big Lots, Inc.	\$ 3,778.84	\$ 1,829.39
42.	Tyler Independent School District	3827	Big Lots Stores - PNS, LLC	\$ 4,865.84	\$ 2,414.21

43.	Victoria County	6860	Big Lots Stores, LLC	\$ 9,192.26	\$ 4,198.41
44.	Weslaco Independent School District	6770	Big Lots, Inc.	\$ 4,550.70	\$ 2,064.76
45.	Wichita County Tax Office	3331	Big Lots, Inc.	\$ 10,838.50	\$ 5,190.54